

## BY AUTHORITY.



## Military and Navy Office, Oct. 7, 1886.

This day had audience of the King HIS EXCELLENCY HON. ROBERT J. CREIGHTON On his appointment as Secretary of War and of the Navy.

To which audience His Excellency was introduced by His Excellency Hon. Walter M. Gibson, Premier and Minister of the Interior.

His Majesty was attended by His Excellency Walter M. Gibson, Premier and Minister of the Interior, and by Col. James H. Boyd, His Majesty's Vice Chamberlain. Idaw

## Military and Navy Office, Oct. 7, 1886.

This day had audience of the King HON. JOHN O. DOMINIS

On his appointment as Lieutenant General and Commander-in-Chief of the Forces, His Excellency General Dominis was introduced by Lieutenant General Hon. John O. Dominis, Secretary of War and of the Navy.

His Majesty was attended by His Excellency Hon. Walter M. Gibson, Premier and Minister of the Interior, His Excellency Hon. Robert J. Creighton, Minister of Foreign Affairs and Secretary of War and of the Navy, and Col. James H. Boyd, His Majesty's Vice Chamberlain. Idaw

## Iolani Palace, Oct. 7, 1886.

This day had audience of the King HIS EXCELLENCY MAJOR GENERAL THE HON. CURTIS P. LAUCKA

On his appointment as Governor of Oahu, To which audience His Excellency was introduced by Lieutenant General Hon. John O. Dominis, Commander-in-Chief of the Forces.

His Majesty was attended by His Excellency Lieutenant General Hon. John O. Dominis, Commander-in-Chief of the Forces, His Excellency Hon. Walter M. Gibson, Premier and Minister of the Interior, His Excellency Hon. Robert J. Creighton, Minister of Foreign Affairs and Secretary of War and of the Navy, and Col. James H. Boyd, His Majesty's Vice Chamberlain. Idaw

## Iolani Palace, Oct. 7, 1886.

This day had audience of the King HIS EXCELLENCY MAJOR GENERAL THE HON. ROBERT HOAPILI BAKER

On his appointment as Governor of Maui, Molokai and Lanai, To which audience His Excellency was introduced by Lieutenant General Hon. John O. Dominis, Commander-in-Chief of the Forces.

His Majesty was attended by His Excellency Lieutenant General Hon. John O. Dominis, Commander-in-Chief of the Forces, His Excellency Hon. Walter M. Gibson, Premier and Minister of the Interior, His Excellency Hon. Robert J. Creighton, Minister of Foreign Affairs and Secretary of War and of the Navy, and Col. James H. Boyd, His Majesty's Vice Chamberlain. Idaw

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Governor of Oahu, on his appointment as Adjutant General of the Forces; CAPTAIN SAMUEL NOWLEIN

On his appointment as Quartermaster General of the Forces;

BRIGADE MAJOR ANDREW B. HAYLEY

On his appointment as Intelligence Officer of the Forces; and MAJOR JOHN D. HOLT

On his appointment as Secretary and Aide-de-Camp to the Commander-in-Chief.

To which audience they were introduced by Lieutenant General Hon. John O. Dominis, Commander-in-Chief of the Forces.

His Majesty was attended by His Excellency Lieutenant General Hon. John O. Dominis, Commander-in-Chief of the Forces, His Excellency Hon. Walter M. Gibson, Premier and Minister of the Interior, His Excellency Hon. Robert J. Creighton, Minister of Foreign Affairs and Secretary of War and of the Navy, and Col. James H. Boyd, His Majesty's Vice Chamberlain. Idaw

## Military and Navy Office, October 7, 1886.

This day had audience of the King, MAJOR JOHN T. BAKER, ADJUTANT JOHN KAHALAEWAL, CAPTAIN ROBERT PARKER WAIPIA, FIRST LIEUTENANT SAMUEL I. MAIKAI, SECOND LIEUTENANT FRANK W. J. FEARY.

On their promotion as Officers of the King's Guard.

To which audience they were introduced by Lieutenant General Hon. John O. Dominis, Commander-in-Chief of the Forces.

His Majesty was attended by His Excellency Lieutenant General Hon. John O. Dominis, Commander-in-Chief of the Forces, His Excellency Hon. Walter M. Gibson, Premier and Minister of the Interior, His Excellency Hon. Robert J. Creighton, Minister of Foreign Affairs and Secretary of War and of the Navy, and Col. James H. Boyd, His Majesty's Vice Chamberlain. Idaw

## Iolani Palace, Oct. 7, 1886.

This day had audience of the King COLONEL CLAUD SPRECKELS, MAJOR THE HON. SAMUEL PARKER, HON. WILLIAM G. IRWIN

And MR. JOHN ENA

To which audience they were introduced by Col. James H. Boyd, His Majesty's Vice Chamberlain.

Whereupon His Majesty was pleased to present to Colonel Spreckels the insignia of Grand Officer of the Royal Order of Kapiolani.

And to Major Parker the insignia of Grand Officer of the Royal Order of the Crown of Hawaii.

And to Mr. Irwin the insignia of Officer of the Royal Order of the Crown of Hawaii.

His Majesty was attended by Lieutenant General Hon. John O. Dominis, Commander-in-Chief of the Forces, His Excellency Hon. Walter M. Gibson, Premier and Minister of the Interior, His Excellency Hon. Robert J. Creighton, Minister of Foreign Affairs and Secretary of War and of the Navy, and Col. James H. Boyd, His Majesty's Vice Chamberlain. Idaw

## Iolani Palace, Oct. 6, 1886.

It has pleased His Majesty the King to appoint COL. CLAUD SPRECKELS

The decoration of Grand Officer of the Royal Order of Kapiolani

Idaw

## Iolani Palace, Oct. 7, 1886.

It has pleased His Majesty the King to confer upon

COL. CLAUD SPRECKELS

The decoration of Grand Officer of the Royal Order of Kapiolani

Idaw

## Iolani Palace, Oct. 7, 1886.

It has pleased His Majesty the King to appoint

BRIGADE MAJOR ANDREW B. HAYLEY

To be Intelligence Officer of the Forces of the Kingdom.

Idaw

## Iolani Palace, Oct. 7, 1886.

It has pleased His Majesty the King to confer upon

COL. CLAUD SPRECKELS

The decoration of Grand Officer of the Royal Order of Kapiolani

Idaw

## Iolani Palace, Oct. 7, 1886.

It has pleased His Majesty the King to confer upon

MAJOR THE HON. SAMUEL PARKER

The decoration of Grand Officer of the Royal Order of the Crown of Hawaii.

Idaw

## Iolani Palace, Oct. 7, 1886.

It has pleased His Majesty the King to confer upon

HON. WM. G. IRWIN

The decoration of Knight Commander of the Royal Order of Kapiolani.

Idaw

## Iolani Palace, Oct. 7, 1886.

It has pleased His Majesty the King to make the following appointments, viz:

HIS EXCELLENCY ROBERT J. CREIGHTON, Secretary of War and of the Navy.

HIS EXCELLENCY JNO. O. DOMINIS, Lieutenant General and Commander-in-Chief of the Forces of the Kingdom.

HON. CURTIS P. LAUCKA, Governor of the Island of Oahu, vice His Excellency Jno. O. Dominis, resigned.

HON. ROBERT HOAPILI BAKER, Governor of the Islands of Maui, Molokai and Lanai, vice His Excellency Jno. O. Dominis, resigned.

Iolani Palace, October 4, 1886.

It has pleased His Majesty the King to make the following appointments, viz:

HIS EXCELLENCY ROBERT J. CREIGHTON, Secretary of War and of the Navy.

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Iolani Palace, October 4, 1886.

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HIS EXCELLENCY ROBERT J. CREIGHTON, Secretary of War and of the Navy.

## RELIEF OF CROWN COMMISSIONERS.

Mr. Kaulukou presented a resolution to relieve the Commissioners of Crown Lands.

The honorable member moved it be received and referred to the Finance Committee.

Mr. Thurston rose to a point of order. He thought this was new business and therefore not admissible.

Mr. Kaulukou said the resolution adopted that no new business could be brought in, referred only to bills.

Mr. Aholo moved the resolution be referred to the Judiciary Committee.

The President said he was under the impression the resolution stated no new business could be introduced.

Mr. Aholo said he would like to have the resolution read.

His Excellency Mr. Creighton said he thought the resolution stated new business. If Mr. Kaulukou had asked to have the item inserted in the Appropriation bill it could have been considered.

Mr. Kaulukou then moved a suspension of the rules so that the resolution be introduced. Agreed to.

The resolution was then referred to the Judiciary Committee.

Third reading of an Act to amend sections 13 and 15, chapter 23, of the Session Laws of 1882, relating to the increase of taxation.

Mr. Dole moved the bill be indefinitely postponed. It was not to the interests of the members' constituents to increase the taxes. The rate of taxation at the present time is \$25 per head for every man, woman and child in the Kingdom. It is the rich man who escapes taxation, and the poor man who has to pay the full amount. The rich man's ballot, if this bill passed he would be in the minority, and could go back to his constituents and tell them he had been working for their interests.

Mr. Hayselden moved that the bill pass. He said that it was no afterthought with him, viz: the bringing in of this amendment so late in the session. He had expected to have increased the revenue by his amendments to the Tax law introduced by him in the early part of the session. Those amendments proposed to tax real estate, and other values not now taxable, but which are taxed in the United States and many other parts of the world, but the Opposition was so strong from Messrs. Bishop, Dole, Thurston and Castle, representatives of capital, and a misconception of the principle of taxation by the native Hawaiian members, that the amendments fell through. Had they carried, there would have been no necessity for this proposed increase of one quarter of one per cent, and the taxes on real and personal property. The necessity, however, existed for increased revenue, and if it could not be done indirectly, it must be done by direct taxation. He said that Mr. Dole's statement that the people of this Kingdom were now taxed at the rate of \$25 per capita was untrue, and he challenged him to prove that. As an individual, he said that the rate was \$13 per capita. The statement made by Mr. Thurston that the plantations were staggering under a load of heavy taxation was also untrue as was also the statement of the same honorable member that real and personal property in this Kingdom was assessed at its full value. He (the speaker) could state positively, without fear of contradiction, that plantation property in this Kingdom was not assessed at 50 per cent of its value, and he could prove his assertions, and any member of this Honorable Assembly could verify his statement by an examination of the sworn returns made by corporations doing business in this Kingdom to the Interior Department, which were open to the examination of the public. There it would be seen that the returns sworn to were twice as large as the returns sworn to by the same parties for assessable purposes. As an instance of the low valuation put upon plantation property he said that Mr. Thurston as lawyer for a plantation property that changed hands in October, 1885, made out the papers selling the property to the new purchasers for \$587,000, yet the returns made to the Assessor in July, 1885, for the same property valued it at \$123,000. This plantation had taken off since the purchase of \$500,000 of sugar, and had made a net profit of \$70,000. If the profit or income were multiplied by eight, as was the rule with real estate, it would place the valuation of that plantation for assessable purposes at \$587,000, yet the sworn returns made by the owners was for \$123,000 only. This was not an exceptional case, but he could affirm that in no case was plantation property assessed at more than 50 per cent of its value. The other day Mr. Thurston stated that the rate in the United States was to assess property at 25 per cent of its value, and to-day Mr. Dole states that the rule in America is to assess 50 per cent of its value. He (the speaker) would raise him 6 per cent more and say the rule was 56 per cent in the States, though in a great many States of the Union the law was the same as our own, viz: "the full cash value." But, accepting the 50 per cent as being the rule, we find that a man owning a piece of property there worth \$500,000 is assessed at 3 per cent on \$500,000 and pays \$15,000 taxes on the same while here, if he paid 1 per cent on the full \$500,000, he would only pay \$5,000 taxes, just half what he would have to pay there. The statement made by Mr. Thurston that many plantations had become bankrupt and had been closed out. He said that while it was true that through mismanagement some few plantations had been discontinued, and that in regard to the statement made by the same honorable member that all, or nearly all, were on a verge of bankruptcy, it was also untrue, and could not be supported by facts. The truth was that nearly all the plantations were paying well, and he cited the plantations of Spreckels, Wake, Hanakoupo, Paia, Grove Ranch, Wailuku Plantation, and Pioneer Mill, on Maui; the plantations of Kohala, Hanalei, Hilo and Kau, on Hawaii, and all the Kauai plantations, as large dividend-paying properties. The argument of Messrs. Dole and Thurston that the Customs duties must be added in estimating what each one had to pay, was true, but how does it compare with the United States tariff? There they pay 40 cents per pound duty on tobacco and cigars, besides a tax of one cent apiece on cigars. Here we pay nothing on them; they come into us free under the treaty. If they were able to impose a duty on cigars and tobacco the same as America, they would derive an

## EXTRA \$250,000 CUSTOMS REVENUE FROM THEM.

and there would be no necessity to increase the tax, as proposed on real estate and personal property. Then again, the Customs duties in America on silks, satins, velvets, woollens, jewelry, etc., are about 50 per cent ad valorem, while the consumers of sugar in the United States pay duty of 2 1/2 cents per pound. Yet the duty upon our own importations of same are but 10 per cent, while by far the largest portion of our supplies come from America free of duty under the treaty.

Also, in regard to local taxation in the United States, if they are to be taken as a criterion, we find that there the people are subject to local taxes on the repairs and building of roads, sidewalks, drains, culverts and many other forms of getting revenue that are not in vogue here. The people pay \$3 per annum only for road tax, and grow if they do not get \$5 worth of work done for it. Licenses also are a greater source of revenue in other places than here. In the United States every kind of business is licensed. Chinese pool factories and Chinese laundries here should pay a license; also, Chinese shoe factories, but they do not under our laws, and the honorable members who have spoken against this proposed raise, knowing the necessities of the Kingdom, should be ready to propose other means of raising the revenue if they object to the proposed form of direct taxation, but they do not. If we examine the laws passed at the Legislative session of 1879—the year the Reciprocity Treaty went into effect with the United States—we would find that the taxation on real and personal property was then raised from one-half to three-quarters of one per cent, and if we carry on the examination still farther and compare our expenditures then with our expenditures now for absolute necessary purposes we will find that the appropriations in 1879 and 1881 for the following purposes were as follows:

Board of Education, support of schools, etc. \$74,950 \$200,020

Judiciary Department. 76,200 178,800

Attorney General's Department. 28,710 229,250

Board of Health. 85,000 201,150

Police Department. 30,150 99,000

Surveying. 13,000 48,000

Post Office. 19,200 113,000

Fire Department. 10,000 40,000

Support of Prisoners. 9,000 85,000

Sanitary Asylum. 10,000 40,000

Bank. 10,000 40,000

Education Hawaiian Abroad. 30,000 30,000

Bureau Forestry. 30,000 30,000

Total. \$428,202 \$1,447,519

Excess for year 1886. \$1,019,717

Now, no one can honestly say that the money appropriated for the foregoing purposes was not and is not absolutely necessary, and must be provided by legitimate revenue. If we compare the revenue received in 1879 and 1885 derived from Customs duties, and the tax on real estate and personal property, we will find that in 1879 the Customs receipts were as follows:

Duties on wines and spirits. \$33,000 44

Duties on goods and storage, etc. 145,935 95

Total, 1879. \$309,788 44

And that in 1885 the receipts were as follows:

Duties on wines and spirits. \$247,001 00

Duties on goods and storage, etc. 251,246 00

Total, 1885. \$498,247 00

Continuing our examination and comparison further, we will find that the total receipts from Customs duties and tax at 3 1/4 of 1 per cent on real and personal property in 1879 was \$309,788 44, or within \$121,413 56 of being enough to pay for the total expenditure of \$428,202, as called for by the Appropriation bill of that period for the purposes hereinbefore set forth. On the other hand, we find that our present Appropriation bill calls for an expenditure on the same account of \$1,447,519, and that our revenue from the source in 1885 was only \$498,247 00, showing a deficiency of \$949,272 00.

Now, Mr. President and honorable gentlemen of this Assembly, how is this deficiency for absolutely necessary purposes to be made up without taxation of some sort. The bulk of our revenue is derived from Customs duties and taxes on real estate and personal property. The balance, viz: that derived from fines, costs, licenses, stamps, personal taxes—such as road, school and poll taxes—most of which go for specific purposes, is not nearly sufficient to meet the appropriations for wharves, bridges, buildings and other internal improvements, leaving out salaries, etc., in all other departments not covered by the foregoing schedule. In conclusion, the honorable member said he was not afraid to go before his constituents and tell them that he had advocated this measure, knowing full well that he would receive their approval for his action.